(4) For the purpose of removal of obstruction or encroachment under sub-section (3), the Gram Panchayat or the Zilla Panchayat concerned may apply to the District Collector and the District Collector shall, on such application, provide such help as may be necessary for the removal of such obstruction or encroachment.

Power of Gram Panchayat or Zilla Panchayat in respect of polluted water supply.

106. A Gram Panchayat or a Zilla Panchayat may, by written notice, require the owner of or the person having control over, a private water source, spring, well, or other place, the water of which is used for drinking or culinary purposes, after taking into consideration his financial position, to take all or any of the following steps within a reasonable period to be specified in such notice, namely—

(a) to keep and maintain the same in good repair;

(b) to clean the same, from time to time by removing any silt, refuse or decaying vegetation;

(c) to protect it from pollution;

(d) to prevent its use, if it has become so polluted as to be prejudicial to public health.

Emergent power on outbreak of epidemic.

107. In the event of an outbreak of cholera or any other water borne infectious disease in any locality situated within the local limits of the jurisdiction of a Gram Panchayat or a Zilla Panchayat, the Sabhapati or Up-Sabhapati of a Gram Panchayat or Adhakshya or Upadhakshya of a Zilla Panchayat may, during the continuance of the outbreak, without notice and at any time, inspect and disinfect any well or other place from which water is, or is likely to be, taken for the purpose of drinking and may further take such steps as he deems fit to prevent the drawing of water therefrom.

Nomination of members by State Government.

108. (1) The State Government may nominate one member of the Scheduled Castes or Scheduled Tribes and one woman to be members of any Gram Panchayat:

Provided that no such nomination shall be made if one or more members of the Scheduled Castes or Scheduled Tribes or one woman has been elected to such Gram Panchayat, as the case may be, under the provisions of this Act.

(2) Where no member of a minority community having a population of ten per cent or more of the total population within an area comprised in a Gram is elected to the Gram Panchayat, the State Government shall have the power to nominate one member for a population upto twenty per cent and two members for a population upto forty per cent to such Gram Panchayat:

Provided that no such nomination shall be made if the population of such minority community exceeds forty per cent of the total population within an area comprised in a Gram:

Provided further that no such nomination shall be made if one or more member or such minority community has been elected to such Gram Panchayat.

(3) Every member nominated under sub-section (1) or sub-section (2) shall exercise the same powers and functions and perform the same duties as are conferred upon the elected members under this Act.

Report on the work of Gram Panchayat or Zilla Panchayat.

109. The Gram Panchayat or Zilla Panchayat concerned shall prepare and submit annually a report on work done during the previous year and the work proposed to be done during the following year to the prescribed authority within such period as may be specified by the State Government.

Placing of services of Government employees at the disposal of a Gram Panchayat or a Zilla Panchayat.

110. The State Government may, by notification, place at the disposal of a Gram Panchayat or Zilla Panchayat services of such officers or other employees serving under it on such terms and conditions as may be fixed by the State Government :

Provided that the State Government shall have disciplinary control over such officers and employees.

Power to settle disputes.

111. Where parties to a dispute approach the Gram Panchayat or as the case may be, the Zilla Panchayat for settlement of dispute, then, the Gram Panchayat or the Zilla Panchayat may settle such dispute if any law in force permits such settlement outside courts.

Delegation

112. The State Government may, by notification, delegate, subject to such conditions as it may specify, all or any of its powers under this Act except the power to make rules mentioned in section 118 to any person or authority subordinate to it.

Allowance to members.

113. The members of the Gram Panchayat or the Zilla Panchayat shall be entitled to such sitting allowances for attending meetings of the Gram Panchayat or the Zilla Panchayat and travelling allowances that may from time to time, be fixed by the State Government :

Provided that such sitting allowances and travelling allowances are paid from the Gram Panchayat Fund or Zilla Panchayat Fund.

Election not to be contested with the support of political party

114. No person shall contest the election to any Panchayat with the support, direct or indirect, of any political party.

Penalty.

115. (1) Any person who soon after the expiry of his term or resigning from the office or removal from the office of Sabhapati or Up-Sabhapati or Sachiva of Gram Panchayat or Adhakshya or Upadhakshya of Zilla Panchayat, as the case may be, fails to hand over any document of, or any money or other properties vested in or belonging to, the Gram Panchayat or Zilla Panchayat, as the case may be, which are in his possession or control, to his successor-in-office, shall, on conviction, be punished with a fine which may extend to fifty rupees and in the case of a continuing failure or contravention with an additional fine which may extend to twenty rupees for every day after the first conviction during which he has persisted in the failure or contravention.

(2) Any person who wilfully obstructs any member or office bearer or servant of a Gram Panchayat or a Zilla Panchayat, as the case may be, in the discharge of his duties or any thing which he is empowered to do shall, on conviction, be punished with a fine which may extend to one hundred rupees.

(3) Any person required by this Act or rules made thereunder to furnish any information fails to furnish such information or knowingly furnishes wrong information shall, on conviction, be punished with a fine which may extend to one hundred rupees.

Repeal and Savings.

116. On and from the date of commencement of this Act, the Sikkim Panchayat Act, 1965 shall stand repealed and all assets and liabilities of the Block Panchayats constituted under the repealed Act (including the unspent amounts in the Block Panchayat Fund) shall stand transferred to and re-vest in the State Government :

Provided that such repeal shall not affect —

(a) the previous operation of the repealed Act or anything duly done or suffered thereunder ;

(b) any right, privilege, obligation or liability acquired, accrued or incurred under the repealed Act; or

(c) any penalty, forfeiture or punishment incurred in respect of any offence committed against the repealed Act ; or

(d) any investigation, legal proceeding or remedy in respect of any such right, privilege obligation, liability, penal forfeiture or punishment as aforesaid :

and any such investigation , legal proceeding or remedy may be instituted, continued or enforced and any such penalty forfeiture or punishment may be imposed as if this Act had not been passed:

Provided further that subject to the preceding provision anything done or any action taken (including any appointment or delegation made, notification, notice, order, instructions or direction issued, rule, regulation, form or scheme framed, certificate obtained, permit or licence granted, tax imposed or fee or rates levied) under the repealed Act shall, in so far as it is in force immediately before commencement of this Act and is not inconsistent with the provisions of this Act be deemed to have been done or taken under the corresponding provisions of this Act and shall continue to be in force accordingly, unless and until they are repealed or amended or suspended.

Power to remove difficulties.

117. If any difficulty arises in giving effect to the provisions of this Act, the State Government may take such steps or issue such orders not inconsistent with the provisions of this Act as may appear to it to be necessary or expedient for the purpose of removing such difficulty :

Provided that no such order shall be made after the expiry of a period of two years from the date of commencement of this Act.

Power to make rules

118. (1) The State Government may by notification, make rules for carrying out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power such rules may provide for all or any of the following matters, namely :-

(i) manner of election of Sabhapati and Up-Sabhapati of Gram Panchayat under sub-section (1) of section 10;

(ii) manner in which meeting of Gram Panchayat shall be convened under sub-section (2) of section 12 ;

(iii) powers, functions and duties of Sabhapati of Gram Panchayat ;

(iv) power, functions and duties of Sachiva of Gram Panchayat ;

(v) manner in which and time within which an appeal may be made under section 35;

(vi) manner in which and time within which the Budget shall be prepared by Gram Panchayat under sub-section (1) of section 39;

(vii) manner in which and time within which the supplementary Budget shall be submitted under section 40 ;

(viii) manner in which accounts shall be kept by Gram Panchayat ;

(ix) terms and conditions of appointment of Sachiva of Zilla Panchayat;

(x) duties and functions of Sachiva of Zilla Panchayat;

(xi) manner in which and time within which appeal may be made under section 71;

(xii) manner in which and time within which the Budget shall be prepared by Zilla Panchayat under sub-section (1) of section 75;

(xiii) manner in which and time within which supplementary Budget shall be submitted under section 76:

(xiv) manner in which accounts shall be kept by Zilla Panchayat:

(xv) manner in which, time within which, place whereon and the extent to which accounts of the Gram Panchayat and Zilla Panchayat shall be examined and audited:

(xvi) manner in which and time within which the matter shall be referred to the State Government under sub-section (2) of section 83;

(xvii) manner in which a certificate of the amount due and a copy of reasons thereof shall be sent under sub-section (3) of section 84:

(xviii) manner of superintendence, direction and control and the conduct of election of members of Gram Panchayat;

(xix) manner in which, time within which and the authority to whom the application for questioning the election shall be presented under sub-section (1) of section 102;

(xx) particulars to be furnished under sub-section (3) of section 102;

(xxi) powers and authority that shall be exercised by the authority under sub-section (4) of section 102;

(xxii) matters which are to be and may be prescribed.

SCHEDULE

Form of oath or affirmation to be made by a member of a Gram Panchayat or a Zilla Panchayat.

(*See section 88*)

I, A. B. , having been elected a member of ..... Gram Panchayat/Zilla Panchayat do swear in the name of God or solemnly affirm that I will bear true faith and allegiance to the Constitution of India as by law established, and that I shall faithfully discharge the duties upon which I am about to enter.

By Order of the Governor,

B. R. Pradhan,
Secretary to the Government of Sikkim,
Law Department.
F. No. 16 (155)/LD/82.

H2Dept. of Ptg./Skm/82—1,000—14-5-82—GIPG.

SIKKIM

GOVERNMENT GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Gangtok Saturday, March 28, 1987. No. 29

GOVERNMENT OF SIKKIM
LAW DEPARTMENT
GANGTOK

NOTIFICATION

No. 4/LD/1987. Dated the 18th March, 1987.

The following Act of the Sikkim Legislative Assembly having received the assent of the Governor on the 13th day of March, 1987, is hereby published for general information:—

SIKKIM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 1987

(ACT NO. 3 OF 1987)

AN

ACT

to amend the Sikkim Motor Vehicles Taxation Act, 1982.

Be it enacted by the Legislative Assembly of Sikkim in the Thirty-eighth Year of the Republic of India as follows :—

Short title, extent and commencement.

1. (1) This Act may be called the Sikkim Motor Vehicles Taxation (Amendment) Act, 1987.

(2) It extends to the whole of Sikkim.

(3) It shall come into force on such date as the State Government may, by notification, appoint.

Amendment of Section 4.

2. In the Sikkim Motor Vehicles Taxation Act, 1982 (hereinafter referred to as the principal Act), after sub-section (1) of Section 4, the following sub-section shall be inserted :— *5 of 1982.*

"(1-A). The State Government may, by notification in the Official Gazette, from time to time, increase the rate of tax specified in the Schedule :

Provided that such increase shall not exceed in the aggregate fifty per cent. of the rate specified in the Schedule appended to this Act."

Substitution of new Section for Section 9.

3. In the principal Act, for the existing Section 9, the following Section shall be and shall be deemed always to have been substituted.

"Receipt for tax.

9. (1). Every person paying the tax or additional tax in respect of any motor vehicle shall be granted and delivered a receipt in which shall be specified the particulars of the tax paid and such other particulars as may be prescribed.

(2) The Taxation Officer shall endorse the particulars of the tax paid in the certificate of registration of the vehicle concerned."

Amendment of Section 10.

4. In the principal Act, in Section 10, in sub-section (1), the words, "at the time of granting receipt for the tax," shall be deleted.

Substitution of new Schedule for the Schedule.

5. In the principal Act, for the existing Schedule, the following Schedule shall be substituted.

"SCHEDULE

(See Section 4)

	Description of Motor Vehicles and the rate of tax.	Rate of tax payable for the year.
A.	Vehicle for carrying passengers not plying for hire.	
I.	Vehicle other than Omnibuses	
	(1) Motor Cycle/Scooters kept for the personal use of the owners, not being companies registered under the law relating to registration of companies for the time being in force.	Rs. 45-00
	(2) Motor Cycle/Scooters with side car for the personal use of owners, not being companies registered under the law relating to registration of companies for the time being in force.	Rs. 60-00
	(3) (a) Fiat Car kept for the personal use of owners, not being companies registered under the law relating to registration of companies for the time being in force and invalid carriages.	Rs. 150-00
	(b) Fiat Car owned by companies registered under the law relating to registration of companies for the time being in force for carrying employees or other passengers.	Rs. 300-00
	(4) Ambassador Car kept for the personal use of owners, not being registered under the law relating to registration of companies for the time being in force and invalid carriages.	Rs. 180-00
	(b) Ambassador Car owned by the companies registered under the law relating to registration of companies for the time being in force for carrying employees or other passengers.	Rs. 360-00
	(5) (a) Jeep (private) kept for the personal use of owners not being registered under the law relating to registration of companies for the time being in force and invalid carriages.	Rs. 190-00
	(b) Jeep (private) owned by companies registered under the law relating to registration of companies for the time being in force for carrying employees or other passengers.	Rs. 375-00
	(6) Motor Cycle/Scooters owned by companies registered under the law relating to registration of companies for the time being in force for carrying employees or other passengers.	Rs. 85-00
	(7) Motor Cycle/Scooters with side car owned by companies registered under the law relating to registration of companies for the time being in force for carrying employees or other passengers.	Rs. 125-00
II.	Omnibuses with seating capacity for :—	
	(a) Not more than 8.	Rs. 375-00
	(b) More than 8, but not more than 20	Rs. 450-00 for 9 seats plus Rs.45-00 for every additional seat beyond 9 & upto 20.

(c) More than 20.	Rs. 990-00 for 21 seats plus Rs. 38-00 for every additional seat beyond 21:

Provided that if an Omnibus is fitted with solid tyres there shall be a surcharge per annum of 12½% of the amount payable under clause (a) or (b) or (c) above, as the case may be.

B. Vehicles for carrying passengers plying for hire:—	Rate of tax payable for the year.
I. Stage carriage with seating capacity for-	
(a) Not less than 8 but not more than 26	Rs. 525-00 for 8 plus Rs. 60-00 for every additional seat beyond 8 and upto 26.
(b) Not less than 27 but not more than 45.	Rs. 1650-00 for 27 plus Rs. 53-00 for every additional seat beyond 27 and upto 45:

Provided that if a stage carriage is fitted with solid tyres there shall be a surcharge per annum of Rs. 12½% of the amount payable under clause (a) or (b) above, as the case may be, for such stage carriage.

II. Vehicles other than stage carriage with seating capacity for—	Rate of tax payable for the year.
(a) Not more than 4	
3 Wheellers	Rs. 150-00
4 Wheellers	Rs. 225-00
(b) More than 4	Rs. 450-00 for 5 plus Rs. 45-00 for every additional seat beyond 5.

(c) In case of Jeep (Tourist Taxi) plying in Sikkim, there shall be payable an additional charge per annum of 25% of the amount payable under clause (b) above:

Provided that if a vehicle for carrying passengers plying for hire which is not a stage carriage is fitted with solid tyres there shall be a surcharge per annum of 12½% of the amount payable under clause (a) or (b) above, as the case may be, for such vehicle.

C. Vehicle for transport of goods including private carriages:—	Rate of tax payable for the year.
(a) Upto 500 Kilograms registered laden weight.	Rs. 265-00
(b) Exceeding 500 Kilograms but not exceeding 2000 Kilograms registered laden weight.	Rs. 265-00 plus Rs. 30-00 for every additional 250 Kilograms or part thereof above 500 Kilograms.
(c) Exceeding 2000 Kilograms but not exceeding 4000 Kilograms registered laden weight.	Rs. 445-00 plus Rs. 38-00 for every additional 250 Kilograms or part thereof above 2000 Kilograms.
(d) Exceeding 4000 Kilograms but not exceeding 8000 Kilograms registered laden weight.	Rs. 745-00 plus Rs. 22-00 for every additional 250 Kilograms or part thereof above 4000 Kilograms.
(e) Exceeding 8000 Kilograms registered laden weight.	Rs. 985-00 plus Rs. 30-00 for every additional 250 Kilograms or part thereof above 8000 Kilograms:

Provided that where a vehicle for transport of goods is fitted with solid tyres there shall be a surcharge per annum of 12½% of the amount payable under clause (a) or (b) or (c) or (d) or (e) above, as the case may be, for such vehicles.

D.	Tractors not used solely for agricultural purposes.	Rate of tax payable for the year.
	(a) Upto 500 Kilograms laden weight	Rs. 150-00
	(b) Exceeding 500 Kilograms but not exceeding 2000 Kilograms unladen weight.	Rs. 150-00 plus Rs. 40-00 for every additional 250 Kilograms or part thereof above 500 Kilograms.
	(c) Exceeding 2000 Kilograms but not exceeding 4000 Kilograms unladen weight.	Rs. 375-00 plus Rs. 45-00 for every additional 250 Kilograms or part thereof above 2000 Kilograms.
	(d) Exceeding 4000 Kilograms but not exceeding 8000 Kilograms unladen weight.	Rs. 735-00 plus Rs. 75-00 for every additional 250 Kilograms or part thereof above 4000 Kilograms.
	(e) Exceeding 8000 Kilograms unladen weight.	Rs. 1935-00 plus Rs. 115-00 for every additional 250 Kilograms or part thereof above 8000 Kilograms:

Provided that where a tractor is fitted with solid tyres there shall be a surcharge per annum of 12½% of the amount payable under clause (a) or (b) or (c) or (d) or (e) above, as the case may be, for such tractor.

E.	Trailers.	Rate of tax payable for the year.
	(a) Upto 500 Kilograms registered laden weight.	Rs. 150-00
	(b) Exceeding 500 Kilograms but not exceeding 2000 Kilograms registered laden weight.	Rs. 150-00 plus Rs. 15-00 for every additional 250 Kilograms or part thereof above 500 Kilograms.
	(c) Exceeding 2000 Kilograms but not exceeding 4000 Kilograms registered laden weight.	Rs. 240-00 plus Rs. 25-00 for every additional 250 Kilograms or part thereof above 2000 Kilograms.
	(d) Exceeding 4000 Kilograms but not exceeding 8000 Kilograms registered laden weight.	Rs. 420-00 plus Rs. 30-00 for every additional 250 Kilograms or part thereof above 8000 Kilograms.
	(e) Exceeding 8000 Kilograms laden weight.	Rs. 990-000 plus Rs. 40-00 for every additional 250 Kilograms or part thereof above 8000 Kilograms:

Provided that where a trailer is fitted with solid tyres there shall be a surcharge per annum of 12½% of the amount payable under clause (a) or (b) or (c) or (d) or (e) above, as the case may be, for such trailer."

By Order of the Governor,

B. R. PRADHAN,

Secretary to the Government of Sikkim,
Law Department.

[F. No. 16 (156)/LD/1979]

SIKKIM

GOVERNMENT GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Gangtok Thrusday, August 30, 1990. No. 111

SIKKIM LEGISLATIVE ASSEMBLY SECRETARIAT
GANGTOK

NOTIFICATION

No. SLAS/90-91/204/7509 Dated Gangtok, the 30th August, 1990.

In pursuance of rule 75 of Rules of Procedure and Conduct of Business in the Sikkim Legislative Assembly, the Speaker has been pleased to order the pre-publication of the following Bill:

THE SIKKIM MOTOR VEHICLES TAXATION (AMENDMENT) BILL, 1990.

(BILL NO.6 OF 1990.)

A

BILL

further to amend the Sikkim Motor Vehicles Taxation Act, 1982.

Be it enacted by the Legislative Assembly of Sikkim in the Forty-first Year of the Republic of India as follows:-

Short title. 1. This Act may be called the Sikkim Motor Vehicles Taxation (Amendment) Act, 1990.

Amendment of section 2. 2. In section 2 of the Sikkim Motor Vehicles Taxation Act, 1982 (hereinafter referred to as the principal Act), in clause (g), for the words and figure "the Sikkim Motor Vehicles Act, 1957", the words and figure "the Motor Vehicles Act, 1988" shall be substituted. 59 *of* 1988.

Amendment of section 4. 3. In section 4 of the principal Act, in the second proviso to sub-section (2), for the words and figures" section 25 of the Motor Vehicles Act, 1939", the words and figures "section 43 of the Motor Vehicles Act, 1988" shall be substituted. 59 *of* 1988.

Amendment of section 5. 4. In section 5 of the principal Act, for the words and figure "the Sikkim Motor Vehicles Act, 1957", the words and figure "the Motor Vehicles Act, 1988", shall be substituted. 59 *of* 1988.

Amendment of section 14. 5. In section 14 of the principal Act, for the words and figure "the Sikkim Motor Vehicles Act, 1957", the words and figure "the Motor Vehicles Act, 1988", shall be substituted. 59 *of* 1988.

6. In the principal Act, after section 15, the following new section shall be inserted, namely:-

Insertion of new section 15A. "15A. Compounding of Offences.- (1) The Taxation Officer may, either before or after the institution of proceeding for any offence punishable under clause (a) of section 13, accept from any person charged with such offence by way of composition thereof such sum of money for such period of time the tax or additional tax has remained unpaid, as the State Government may, by notification, specify.

(2) On payment by such person of such sum together with the amount of tax or additional tax, if any, due, such person, if in custody, shall be set at liberty and if any proceedings in any criminal court have been instituted against such person in respect of the offence, the composition shall be deemed to amount to an acquittal and no further criminal proceedings shall be taken against such person in respect of such offence."

Amendment of Schedule

7 In the Schedule to the principal Act, in paragraph C, for the word "private", the word "goods" shall be substituted.

STATEMENT OF OBJECTS AND REASONS

When the Sikkim Motor Vehicles Taxation Act was enacted in 1982 the Sikkim Motor Vehicles Act, 1957 was in force in Sikkim which was an old law protected by clause (k) of article 371F of the Constitution. With the enactment of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) by Parliament, and its enforcement in the State of Sikkim w.e.f. 1st August, 1988, the Sikkim Motor Vehicles Act, 1957 stood repealed. However, in the Sikkim Motor Vehicles Taxation Act, 1982, there are references to the Sikkim Motor Vehicles Act, 1957, since repealed. It is now necessary to substitute the Motor Vehicles Act, 1988 (Central Act 59 of 1988)for the Sikkim Motor Vehicles Act, 1957.

2. In addition to the above, the present Sikkim Motor Vehicles Taxation Act, 1982, does not have a provision for compounding the offences comitted by not paying the tax or additional tax in time by the owners of the vehicles as contemplated under clause (a) of section 13 of the Act. As such, every case of non-payment of the tax has to go to the Magistrate of the first class who has the jurisdiction to try such offence under section 16 and only on conviction by Magistrate, the offender has to be panalised. If we have a provision for compounding the offences of non-payment of tax and renewal of taken thereof in time in the Act, every such petty cases need not be referred to the Magistrate for trial thereby further delaying the realisation of tax and renewal of token. Accordingly a new section 15A is proposed to be inserted after section 15 of the Act, empowering the Taxation Officer to compound the offences mentioned above on realisation of such sum as the State Government may, by notification, fix.

This Bill seeks to achieve the above objects.

M.B. DAHAL,

MINISTER-IN-CHARGE.

FINANCIAL MEMORANDUM

NIL

MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause 6 of the Bill empowers the State Government to specify the sum for compounding the offences by notification which a person is required to pay together with the tax or additional tax, if any, due in respect of the motor vehicle. The delegation of the legislative power under this clause is of normal character.

By Order,

K. SHERAB,
Secretary.

SIKKIM

GOVERNMENT GAZETTE

EXTRAORDINARY
PUBLISHED BY AUTHORITY

Gangtok Monday, 17th April, 1995 No. 67

GOVERNMENT OF SIKKIM
LAW DEPARTMENT
GANGTOK

NOTIFICATION

No. 1/LD/95 Dated the 3rd April, 1995

The following Act of the Sikkim Legislative Assembly having received assent of the Governor on 31st day of March, 1995 is hereby published for general information:-

THE SIKKIM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 1995
(Act No. 1 of 1995)

AN

ACT

further to amend the Sikkim Motor Vehicles Taxation Act, 1982.

BE it enacted by the Legislature of Sikkim in the Forty sixth year of the Republic of India as follows :-

Short title

1. This Act may be called the Sikkim Motor Vehicles Taxation (Amendment) Act, 1995.

Amendment of the Schedule.

2. In the Schedule to the Sikkim Motor Vehicles Taxation Act, 1982, in paragraph C, after item (e), the following item shall be inserted, namely :- *5 of 1982*

"(f) in respect of goods carriage registered and normally kept in any one of the States or Union Territories of India other than the State of Sikkim, and authorised to ply in the State of Sikkim under the national permit granted by the competent authority of any other State or Union Territory in pursuance of sub-section (12) of section 88 of the Motor Vehicles Act, 1988. *Rs. 5,000/- per vehicle per annum irrespective of the laden weight of such Vehicle ;" Central Act 59 of 1988.*

By Order of the Governor,

B. R. PRADHAN,
Secretary to the Government of Sikkim,
Law Department.

F.No. 16 (156)LD/87-95

PRINTED AT THE SIKKIM GOVT. PRESS, GANGTOK.

SIKKIM

GOVERNMENT GAZETTE

EXTRAORDINARY
PUBLISHED BY AUTHORITY

Gangtok Thursday 26th February, 2004 No. 68

GOVERNMENT OF SIKKIM
LAW DEPARTMENT
GANGTOK

No. 3/LD/P/2004 Dated: 25.02.2004.

NOTIFICATION

The following Act of the Sikkim Legislative Assembly having received the assent of the Governor on 18th day of February is hereby published for general information:-

THE SIKKIM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2004
(ACT NO. 3 OF 2004)
AN
ACT

further to amend the Sikkim Motor Vehicle Taxation Act, 1982.

BE it enacted by the Legislature of Sikkim in the Fifty-fifth Year of the Republic of India as follows:-

Short title, extent and commencement.

1. (1) This Act may be called the Sikkim Motor Vehicles Taxation (Amendment) Act, 2004.
(2) It extends to the whole of Sikkim.
(3) It shall come into force on the date of its publication in the Official Gazette.

Amendment of Section 4.

2. In the Sikkim Motor Vehicles Taxation Act, 1982, after sub-section (4) of section 4, the following sub-section shall be inserted, namely:-

"(5) The taxes for all categories of motor vehicles shall be paid within a grace period of 15 (fifteen days) from the date on which taxes become payable. The penalty shall be imposed after the expiry of the grace period. The grace period shall be15 (fifteen) calendar days (not working days) after the expiry date of the previous taxes paid. If the last date of the grace period is a Sunday or a public holiday, all taxes shall be accepted without penalty on the next working day. The penalty imposed shall be as under:-

(a) After the expiry of 15 days (grace period) the penalty payable shall be 50% on the total tax amount.
(b) After the expiry of 30 days the penalty payable shall be 100% on the total tax amount.

By Order.

T.D. RINZING
Secretary to the Govt. of Sikkim,
Law Department.

F. No. 16 (82)LD/2003.

Printed at Sikkim Government Press, Gangtok.

SIKKIM

GOVERNMENT GAZETTE

EXTRAORDINARY
PUBLISHED BY AUTHORITY

Gangtok | Monday 21st March, 2005 | No. 123

GOVERNMENT OF SIKKIM
LAW DEPARTMENT

No. 10/LD/P/2005 Dated : 19.3.2005.

NOTIFICATION

The following Act of the Sikkim Legislative Assembly having received the assent of the Governor on 9th day of March, 2005 is hereby published for general information:-

SIKKIM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2005
(ACT NO. 10 OF 2005)
AN
ACT

further to amend and consolidate the laws relating to imposition and levy of tax on Motor Vehicles in Sikkim.

Be it enacted by the Legislature of Sikkim in the Fifty-sixth Year of the Republic of India as follows:-

1. **Short title, extent and commencement:-**

(1) This Act may be called the Sikkim Motor Vehicles Taxation (Amendment) Act, 2005.

(2) It extends to the whole of Sikkim.

(3) It shall come into force with effect from such date as the State Government may, by Notification appoint.

Amendment of Section 4.

2. In the Sikkim Motor Vehicles Taxation Act, 1982 (hereinafter referred to as the principal Act), sub-section (I-A) and the provisio to said sub-section shall be sub-stituted by the following :

(I-A) The State Government may, by Notification in the Official Gazette, vary the rate of tax specified in the Schedule in a manner, as it may consider expedient.

By Order.

Tashi Wangdi, SSJS
Legal Remembrancer-cum-Secretary Law
F.No. 16(82)/2005

SIKKIM

GOVERNMENT GAZETTE

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GOVERNMENT OF SIKKIM
LAW DEPARTMENT
GANGTOK

No. 22/LD/2005 Date: 3/10/05

NOTIFICATION

The following Act of the Sikkim Legislative Assembly having received the assent of the Governor on 7th day of September, 2005 is hereby published for general information.-

THE SIKKIM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2005
(ACT NO. 22 OF 2005)

AN
ACT

further to amend the Sikkim Motor Vehicles Taxation Act, 1982.

Be it enacted by the Legislature of Sikkim in the Fifty - sixth Year of the Republic of India as follows: -

Short title, extent and commencement

1. (1) This Act may be called The Sikkim Motor Vehicles Taxation (Amendment) Act, 2005.
   (2) It extends to the whole of Sikkim.
   (3) It shall come into force on such date as the State Government may by notification appoint.

Substitution of Schedule

2. In the Sikkim Motor Vehicles Taxation Act, 1982, for the existing Schedule, the following Schedule shall be substituted namely:-

"SCHEDULE
(see Section 4)

Description of motor vehicles	Rate of tax payable for the year
A. Vehicles for carrying passengers not plying for hire or reward:-	
1. Motor cycle and motor cycle combinations: -	
a) engine capacity upto 80 cc	Rs. 100.00
b) engine capacity above 80 cc upto 170 cc	Rs. 200.00
c) engine capacity above 170 cc upto 250 cc	Rs. 300.00
d) engine capacity above 250 cc	Rs. 400.00
2. Motor cars: -	
a) engine capacity upto 900 cc	Rs. 1000.00
b) engine capacity above 900 cc upto 1490 cc	Rs. 1200.00
c) engine capacity above 1490 cc upto 2000 cc	Rs. 2500.00
d) engine capacity above 2000 cc	Rs. 3000.00
3. Omnibus registered as non-transport vehicle: -	
a) with seating capacity upto 10	Rs. 1400.00
b) with seating capacity beyond 10	Rs. 1400.00 for 10 plus Rs. 150.00 for each additional seat beyond 10.
4. Omnibus registered as educational institute bus: -	
a) with seating capacity upto 10	Rs. 1400.00
b) with seating capacity beyond 10	Rs. 1400.00 for 10 plus Rs. 130.00 for each additional seat beyond 10.
5. Vehicles for carrying passengers plying for hire or reward:-	
1. Stage carriages-	
a) for maxi cab, each seat based on seating capacity noted in the registration certificate: Provided that the maxi cab shall have a stage carriage permit duly issued by the concerned Transport Authority.	Rs. 230.00
b) for other vehicles, each seat based on the seating capacity noted in the registration certificate.	Rs. 125.00
6. Contract carriages (including those owned by motor training schools): -	
a) seating capacity upto 4 seats:	
i) for three wheelers	Rs. 260.00
ii) for meter taxi	Rs. 600.00

iii) for vehicle other than meter taxi	Rs. 700.00
b) seating capacity more than 4 seats	
i) meter taxi upto 5 seats	Rs. 800.00
ii) other than meter taxi	Rs. 900.00 for five seats plus Rs. 150.00 for each additional seat beyond five.
B. Vehicle for transport of goods including private carriages: -	
a) Upto 500 kgs registered laden weight.	Rs. 633/-
b) Exceeding 500 kgs but not exceeding 2000 kgs registered laden weight.	Rs. 633/- plus Rs. 72/- for every additional 250 kgs or part thereof above 500 kgs.
c) Exceeding 2000 kgs but not exceeding 4000 kgs registered laden weight.	Rs. 1065/- plus Rs. 90/- for every additional. 250 kgs or part thereof above 2000 kgs.
d) Exceeding 4000 kgs but not exceeding 8000 kgs registered laden weight.	Rs. 1782/- plus Rs. 53/- for every additional. 250 kgs or part thereof above 4000 kgs.
e) Exceeding 8000 kgs registered laden weight	Rs. 2357/- plus Rs. 72/- for every additional 250 kgs or part thereof above 8000 kgs: Provided that where a vehicle for transport of goods is fitted with solid tyres there shall be a surcharge per annum of 12 ½ % of the amount payable under clause (a) or (b) or (c) or (d) or (e) above, as the case may be for such vehicle.
C. Tractors not used solely for agricultural purposes: -	
a) Upto 500 kgs registered laden weight	Rs. 400/-
b) Exceeding 500 kgs but not exceeding 2000 kgs registered unladen weight	Rs. 360/- plus Rs. 96/- for every additional. 250 kgs or part thereof above 500 kgs.
c) Exceeding 2000 kgs but not exceeding 4000 kgs unladen weight.	Rs. 897/- plus Rs. 107/- for every additional. 250 kgs or part thereof above 2000 kgs.

b) Exceeding 4000 kgs but not exceeding 8000 kgs unladen weight.	Rs. 1760/- plus Rs. 180/- for every additional. 250 kgs or part thereof above 4000 kgs.
e) Exceeding 8000 kgs unladen weight.	Rs. 4361/- plus Rs. 276/- for every additional. 250 kgs or part thereof above 8000 kgs. Provided that where a tractor is fitted with solid tyres there shall be a surcharge per annum of 12 ½ % of the amount payable under clause (a) or (b) or (c) or (d) or (e) above, as the case may be for such tractors.
D. Trailers	
a) Upto 500 kgs registered laden weight.	Rs. 360/-
b) Exceeding 500 kgs but not exceeding 2000 kgs registered laden weight.	Rs. 360/- plus Rs. 36/- for every additional. 250 kgs or part thereof above 2000 kgs.
c) Exceeding 2000 kgs but not exceeding 4000 kgs registered laden weight.	Rs. 575/- plus Rs. 60/- for every additional. 250 kgs or part thereof above 4000 kgs.
d) Exceeding 4000 kgs but not exceeding 8000 kgs registered laden weight.	Rs. 1005/- plus Rs. 72/- for every additional. 250 kgs or part thereof above 8000 kgs. Provided that where a trailer is fitted with solid tyres there shall be a surcharge per annum of 12 ½ % of the amount payable under clause (a) or (b) or (c) or (d) or (e) above, as the case may be for such trailer.
E. Luxury tourist vehicle.	Rs. 3000/-

By Order.

R.K. PURKAYASTHA (SSJS)
LEGAL REMEMBRANCER-CUM-SECRETARY,
LAW DEPARTMENT.

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